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A D D R E S S .

THE Whig Members of the Legislature of Massachusetts feel that a notice of some of the statements set forth in the recent Address of His Excellency the Governor is due to themselves, to their constituents, and to the public.

In speaking of this document they would treat it with the respect due to the official station occupied by His Excellency—but at the same time, with the boldness that becomes freemen in speaking to one who, in their opinion, is using the influence of his high office for the furtherance of party purposes; who is disparaging our free institutions,—impugning the credit and honor of the State, and endeavoring to exalt himself under cover of unfounded statements regarding the measures of his predecessors.

The address resembles that issued three years since, by His Excellency, both in the topics it notices, and in those it omits. Like that, it declaims against our government, and makes vague and uncertain promises of reform, and is not wanting in an ostentatious parade of political, moral and religious truisms. It also, like that, avoids any notice of most of the great interests of our Commonwealth—its fisheries—its public lands—its manufactures—its commerce. On these, and kindred subjects, no information is given respecting their present condition—no suggestions for their future advancement. No allusion is made to the great question recently settled between the government of the United States and that of Great Britain, in which the pecuniary interest, and the public honor of this Commonwealth, is deeply involved. The Massachusetts claim is now before Congress, yet with all the discussion of the finances, no hint is given of its existence, or its prospects.

The rights of slaves, and the claims of slaveholders in relation to fugitive slaves in this Commonwealth, is a subject which has of late been considered with deep interest throughout the country; and it was hoped we might have been favored with His Excellency's opinions respecting it. Here again we are disappointed. On topics of public interest, where opinions differ, and on which the public looked for His Excellency's views, a rigid silence is maintained. On those which might be available for the creation of political capital, eloquence is not spared. Allusions to the differences of condition, which are a necessary result of the constitution of man—sinister remarks on the motives and acts of predecessors—the most common-place moral sentiments, and universally admitted principles of government,—put forth as if they were the peculiar discoveries and exclusive property of His Excellency, and his political friends, of all this there is enough to make one regret, that when His Excellency became the head of the State, he did not feel it his duty to remember that he was no longer only the chief of his party.

On some of the topics there can be no difference of opinion. The vast importance of public schools, the immense good which is resulting from the

temperance cause, are cheerfully acknowledged by all; and the necessity of guarding the ballot box has been most clearly shown in those troubles in a neighboring State, to which His Excellency alludes, where it was proved that majorities had been affected by extending the franchise to men who were absent, to those who never had existed, and to some who had been for years in their graves.

There are however some points which demand a more particular attention as involving the preservation of the rights of the citizen, the credit of the State, and the honor of the honorable men who have presided over its counsels.

A very considerable portion of His Excellency's address is devoted to the subject of taxation. It contains many unexceptionable remarks, and lays down several undeniable positions in relation to the nature and objects of taxation, and the difficulties which always have and probably always will attend the imposition of taxes.

His Excellency very justly observes that the power for indirect taxation is assumed by the General Government, whose expenses are defrayed entirely from that source, while those of this Commonwealth have long been paid by specific taxes on certain kinds of property without any direct charge upon the people.

There is nothing then for which the people of this State are called upon to tax themselves, but those County and Municipal charges, which as they vary in each Town and County must necessarily be left to the inhabitants of each to assess upon themselves.

That our system of assessment might be improved we are not disposed to deny, but as no complaint has been made, nor any alteration of the laws called for by petition or otherwise, we had not supposed that this could be considered a matter which pressed itself very strongly on the attention of the Legislature at this moment.

As His Excellency has thought proper however to lay no little stress upon it, and has hinted at one important measure connected with it, and very distinctly and emphatically recommended another, we beg leave to notice somewhat at large the ground he has taken and the arguments he has put forward.

His Excellency opens the subject with a maxim which is incontrovertible, and to which we would call especial attention. It is this—“*Government being instituted for the common benefit, its support should be a common burden.*” The contributions should undoubtedly bear some proportion to the benefits derived, and those who have most under the protection of the Government, should contribute most towards its support. But as its protecting power is necessary to all, and as the benefits derived are incomparably greater than the burdens imposed, the most equitable practical rule is, *that each should contribute according to his ability to pay.*”

His Excellency then proceeds to such general remarks as we have above alluded to, and which we shall not particularly notice until we reach the following sentences :

“Real estate, which is not the most productive species of property, being incapable of concealment, receives more than its just share of taxation; while personal property, and especially shares in joint-stock companies, and money at interest, being less tangible and visible, in some measure escape the notice of the assessors. The agricultural interest is not only the first and greatest interest, but the basis of all other branches of industry. It comprehends three times as many persons as any other pursuit, and more than all others united. As a class, they ask less and contribute more than any other class. And while they seek no special privileges or exclusive advantages for themselves, they are peculiarly liable to be preyed upon by them in the hands of others. If any

remedy for the unequal burdens imposed upon them can be devised, it will be our duty, as I am sure it will be our pleasure, to adopt it.

"Another remark which, doubtless, has occurred to every one conversant with the practical course of direct taxation, is that the assessments are almost invariably heavier upon the poorer than upon the wealthier classes. As the property diminishes, the ability to pay taxes more rapidly diminishes. Yet it is feared that, in practice, the proportion of the taxes to the estate, increases as the ability to pay decreases. This tendency should be strenuously counteracted, especially as, in our complicated system, the indirect taxes, depending on consumption, take nearly as much from the poor man as the rich one. And, if we cannot countervail the inequality of indirect taxation, we should be cautious not to increase it by a corresponding inequality in our direct taxes. It is worthy of your consideration, whether some relief may not be found by transferring the assessment on mortgaged estates, to the extent of the amount secured, from the mortgagor to the mortgagee. This would prevent the same property from being twice taxed, or the money at interest from escaping taxation."

To his remarks on the value, numbers and importance of the agriculturists of the Commonwealth, we give our most hearty assent, nor have we anything to object to his Excellency's recommendation that great caution be had not to make the taxes bear with undue weight upon the poor man, although we cannot altogether admit the force of his remark that our complicated system of indirect taxes depending on consumption takes nearly as much from the poor man as the rich one.

We have been led to believe that the present tariff of duties favors very much those articles which are consumed by the poor, and that several of the most important of them are entirely free of duty.

However this may be, the remedy proposed by His Excellency at the close of the passage just quoted, seems to us very little calculated to give relief to what are properly called the poor. How the transferring the assessment on mortgaged estates to the extent of the amount secured, from the mortgagor to the mortgagee, is materially to affect this class of persons, is not very clear.

A man to obtain a loan on mortgage, must in the first place have property to mortgage, and moreover some degree of credit. In very many instances the mortgagor is much richer than the mortgagee. It is only necessary to glance at the returns of the Savings Banks lately printed by order of the Legislature, to see that these institutions in this State have nearly 2,000,000 of dollars invested on mortgage. The lenders are the depositors in these Banks, whose hard earned savings are loaned on mortgage to persons of property at six per cent. Now the effect of His Excellency's plan, as far as we can understand it, would be to transfer the tax from the comparatively rich mortgagers to the poor mortgagees, thus depriving them of their fair and just interest on their small deposits. The same remark applies to all charitable institutions who have loaned money on mortgage. In all cases, if applied to already existing contracts, such a law would be in direct violation of one of the plainest principles of justice, as well as of the express provisions of the Constitution. Should it be made applicable only to mortgages made subsequent to the passage of the law, one of two things would result. It would either put a stop to the loan of money on mortgage, or every such instrument would contain an express stipulation that the taxes on the mortgaged premises should be paid by the mortgagor. The mere suggestion of His Excellency has already excited a considerable degree of alarm, and seriously interferes with those who are seeking to raise money on mortgage.

The remedy contemplated by His Excellency is so faintly shadowed forth in the address, that we cannot venture to pronounce precisely what it is.

We regret that considering the importance His Excellency appears to

attach to a measure of relief, founded on the relation of mortgagor and mortgagee, that he had not thought proper to favor the Legislature with his views on the subject in a more definite and tangible shape. May we not hope that in the course of the session His Excellency will lay before the two branches, a distinct measure founded on the suggestion thrown out in the address.

Passing from this branch of the subject, His Excellency proceeds as follows: "Another measure of relief to the poor tax payer, which I recommend to your favorable regard, is the reduction of the poll tax. This would accomplish two objects, the one affecting essential political rights, and *both* worthy of earnest consideration."

The two following paragraphs contain all that is said on this point, and we confess we can see in them but one of the objects mentioned above. What the other may be, probably from some fault of our own, we are unable to perceive.

"I hold that every man has a natural right to a voice, and an equal voice, in the government under which he lives—a voice, which, like other essential rights, he may forfeit by his own misconduct, but, of which he cannot rightfully be deprived without his fault. This right is not derived from the government. It cannot be bought of it by the payment of a price; nor can it be withheld by an omission to call for, or a refusal to receive money. Every man, whether he pays taxes or not, owes duties to the government over him; is entitled to protection from it; is bound by its decrees, and has a right to be heard in making them.

"The political axiom so much venerated in the days of the revolution, that 'representation and taxation go together,' was used only to deny the liability to taxation of those who had no voice in imposing the taxes; but never was relied upon to exclude any from the right of suffrage, because they were omitted from the tax bills. But, in any sense, it is broad enough to support universal suffrage. For every man who consumes dutiable articles, pays a tax. And who is there that does not, every year, in the duties on the goods consumed by him, contribute to the revenue, many times the amount of a single poll-tax? I therefore recommend that the poll-tax be reduced to a very small sum, and that it be imposed upon every male between the ages of twenty and seventy years, 'excepting paupers and persons under guardianship.'"

In the matter of taxation, it has been the custom of this Commonwealth, from the earliest times, to proceed on the maxim laid down by His Excellency, "that government being instituted for the common benefit, its support should be a common burden." Those having property, have been taxed according to that property; and those who, although they may not have accumulated wealth, are in the exercise of gainful employments, by which they are enabled to earn a comfortable support, have been assessed in a moderate tax on their persons. As the law now stands, this tax is not less than one-sixth of the whole tax assessed, provided that in no case shall the poll tax exceed one dollar and fifty cents. Assessors have, moreover, the power to remit the tax altogether where they are satisfied that the circumstances of the individual require it, without affecting the political rights of the individual.

This has seemed to us one of the most characteristic and beautiful features in our system; and has, as we think, contributed in no small degree to the prosperity and influence of this Commonwealth.

Every man is entitled to equal rights before the law, to equal privileges in the courts, in the public schools, and in the exercise of political rights. To use His Excellency's words, "he has an equal voice in the government under which he lives." He claims this as a right. He demands it as his inalienable privilege and birthright—and why? Because, as far as their means have admitted, both his forefathers and himself have contributed to the general fund. He sends his children to the public schools not as a

favor, but as a right—claiming what is his by the clearest of all titles, that of a tax payer. Notwithstanding His Excellency's assertion, that these privileges cannot be bought by the payment of a price, it is a well known principle in human nature, that men set a small value on that which costs them nothing. The youthful sons of Massachusetts, who are starting in the race of life, with health, strength, and a good education, trusting to these to place them hereafter among those who have acquired property, press forward with confidence, because they feel that by the payment of one, or at most two day's earning out of the year, they are enabled to take rank as freemen. Having deposited this pledge of their determination to discharge the *duties*, they claim with an honest pride the *rights* of citizens.

Unless we very much mistake the character of this class of persons, they will feel under no obligation to him who shall propose, without any request on their part, to degrade them from this honorable position. Does His Excellency think that the agricultural laborers, young mechanics, and professional men of the State, will consider it a boon to be made in the eye of the law, *paupers*—to be told that they are not to be allowed to contribute in ever so small a degree to the public burdens, until they shall become rich? Does he think they will value their privileges as they now do, when they find themselves not accounted of sufficient importance to be called upon even for a poll tax? Unless we have entirely misunderstood the ordinary motives and feelings of mankind, and the peculiar character of the New England population, they will claim the right to stand on an equality with their more wealthy fellow citizens, by contributing, according to their means, to the common stock.

But leaving this part of the subject, let us examine for a moment the effects of abolishing or of materially reducing the poll tax on the various interests of the Commonwealth, and especially on that most valuable class which His Excellency has so justly extolled and so highly recommended—the land owners and husbandmen.

It is well known that the last year has been particularly disastrous to the agricultural portion of the community; while their produce has been depressed to an unexampled degree, their expenses have been very little diminished; while the demand for the articles raised has been almost at a stand, they have paid very nearly the same wages as formerly. That portion of the burdens which has heretofore been defrayed from the poll tax, will fall upon them with peculiar weight. Many of the subjects of this tax are transient residents in the State—passing from town to town, and remaining among us but a year or two—during their stay enjoying all the advantages and exercising all the rights of citizens, availing themselves of our schools, saving banks, provision for public worship, facilities of intercourse, &c., and whenever it suits their convenience, taking leave and carrying their earnings with them. Is there any reason in equity or justice why these persons should not by a light poll tax, contribute in some degree while they stay among us, towards the public burden? Is it fair or just now, at a moment of uncommon depression, to release this class of persons from all contribution, and throw the additional weight on the already suffering farmers of the State? A class of men who, being bound to the soil, have no escape, but must abide the consequences of our legislation, be it what it may. In the seaport and manufacturing towns, there is constantly to be found a very large class of persons, mostly foreigners and inhabitants of other States, to whom the same remarks will apply. If they cannot be reached by a poll tax, the resident population is obliged to bear the expense of their support, in addition to its own. For these and

other reasons, His Excellency must excuse us for dissenting wholly from the recommendations in the address in relation to taxation.

The foregoing remarks are not intended to apply to the proposition to restrict the poll tax to persons between the ages of twenty and seventy. To this we see no objection, but think it will relieve the very class of persons on whom the abolition, or material reduction of the whole tax would weigh most heavily.

In order to illustrate the operation of the proposed reduction of the poll tax upon the agricultural and other interests, we subjoin the following tables.

No. 1.*

A TABLE, showing the aggregate of the Poll Tax in the Counties, as compiled from the polls of the cities and towns in those Counties, under existing laws, estimating the present average poll tax at one dollar and twenty-five cents each poll,—and comparing it with a poll tax of fifty cents, to be assessed on polls from twenty to seventy years of age.

Counties.	Amt. assessed under existing laws.	Amount which would be received from a poll tax of 50 cts.
Suffolk, . . .	\$22,970	\$7,810
Essex, . . .	27,864	9,474
Middlesex, . . .	33,130	11,264
Worcester, . . .	29,798	10,132
Hampshire, . . .	9,001	3,060
Hampden, . . .	11,422	3,884
Franklin, . . .	8,562	2,911
Pershire, . . .	12,374	4,206
Norfolk, . . .	16,537	5,623
Bristol, . . .	16,684	5,672
Plymouth, . . .	14,002	4,761
Barnstable, . . .	9,369	3,185
Dukes, . . .	1,266	430
Nantucket, . . .	2,427	825
	\$215,406	\$73,237

No. 2.

A TABLE, showing the application of this rule in one of the principal towns in each of the several Counties, estimating the present average assessment upon polls, at one dollar and twenty-five cents, and comparing the same with a poll tax of fifty cents to be assessed upon polls between the ages of twenty and seventy years of age.

Towns.	Amt. assessed under existing laws.	Amount which would be received from a poll tax of 50 cents.
Lynn, . . .	\$2,754	\$936
Woburn, . . .	1,147	390
Mendon, . . .	1,069	363
Northampton, . . .	1,141	388
Westfield, . . .	1,348	459
Deerfield, . . .	606	206
Lee, . . .	760	255
Weymouth, . . .	1,227	418
Dartmouth, . . .	1,248	425
Middleborough, . . .	1,236	420
Barnstable, . . .	1,143	389
Edgartown, . . .	572	195
Nantucket, . . .	2,427	825

In regard to the finances, His Excellency observes, “in assuming the government of the Commonwealth, we find its pecuniary affairs in an *embarrassed condition. It is deeply involved in debt. Its credit is impaired.* It has been compelled to sell its own notes under par, to meet its obligations. It has become a partner in a *joint stock* company, controlled by individuals. Its stock will take from the earnings of the people, *more* than fifty thousand dollars a year, without any present prospect of a return in dividends.” Again, “the State now owes a debt of one million two hundred thousand dollars for money which during the last eight years *it has expended over and above* its receipts, and five millions of dollars on the scrip or notes it has issued, and for which it holds the securities of several Rail Road Corporations.”

Much more of a similar character might be extracted, but this sufficiently indicates the temper of the Address, and the object of His Excellency, to cast the most gloomy and repulsive shade upon public affairs. He declares from his high station, that we are so overwhelmed with debt, that our *credit is impaired*, and that we are forced to sell our paper below par. He declares that we have a subsisting debt of \$1,200,000 created by an excess of expenditure over our income, leaving the public to infer that it is the result of wasteful unjustifiable extravagance, from which we shall only be

* In these tables an allowance is made of fifteen per cent. for the change of the limit of the poll tax, from the age of sixteen to twenty years.

able to extricate ourselves by severe economy and taxation. His Excellency has staked his character and honor upon these broad unqualified assertions, and if the credit of the Commonwealth is not impaired, if the finances are not deranged, if we are not compelled to sell our paper under par, and the people are not oppressed with debt, he must stand responsible for this abuse of truth, this official attempt to impose upon the public.

Let us then look into the public documents and see whether the treasury is embarrassed, and the other consequences follow. We will go back to January 1, 1840, when His Excellency came into the chair, and ascertain the annual income and expenditure since that time. There was then a funded debt of \$294,137.

INCOME.	EXPENDITURE.	
1840—405,741 64	415,848 43	Excess of Expenditure, 10,106 79
1841—404,313 18	399,928 57	Balance of Income, 4,384 61
1842—415,798 97	351,550 87	Balance of Income, 64,248 10
This shows an excess of income over expenditures for these three years, of the sum of		58,525 92
Which should be corrected by the subtraction of fund received to redeem Charlestown Bridge scrip,		3,504 66
		<hr/> 55,021 26
And increased by the balance of unfunded debt in 1840, which was not an ordinary expenditure,		7,905 77
		<hr/> \$62,927 03
Leaving the actual excess of revenue,		

During the year 1842, there has been paid from the Treasury \$119,944 92 of the public funded debt, leaving now due \$174,192 08. There has also been paid in addition to the ordinary expenses, \$27,000 of interest on Rail Road scrip.

Thus it appears that the Treasury has in one year paid more than two fifths of the debt, leaving a balance of only \$174,000 due. It also appears that in 1842, the Treasury is stronger than in 1840 by \$74,917 42; and it further appears that on the first of January, 1843, there was a balance remaining in the Treasury of more than \$41,000.

There is due from the United States \$150,000 on account of the late treaty with Great Britain, which being deducted from the balance of debt will leave \$24,000, and the Treasury can probably meet this amount besides the ordinary expenses. The funded debt may, therefore, be all discharged or provided for, within the current year, if the system of economy which has been marked out and thus far adhered to is pursued. Indeed this result cannot be avoided unless the expenses are unnecessarily increased, and this must depend upon the Legislature and His Excellency. But there is still a further resource, an acknowledged debt due from the United States, of which the share of the Commonwealth is about \$180,000.

Thus stands the Treasury independent of the Rail Roads, strong and prosperous, having the most ample resources to meet all its liabilities within the current year, and will if our honest dues are paid, be left with an unusual surplus. It has vindicated its character by a prompt discharge of all its liabilities, and has commanded the public confidence in spite of the libels which have been heaped upon it. This is proved by the avidity with which the renewed stock for the balance of the funded debt was taken up, during the last fall at *par*.

But His Excellency insists that the Commonwealth owes a debt of \$1,200,000 which is the excess of expenditure over income, and insinuates that it is the result of prodigal, party legislation. He also informs us that

if his advice, given in 1840, had been regarded, this debt would have been avoided.

If the facts sustain these charges there is culpability somewhere, if not, the people will decide for themselves whether a perversion of the truth becomes their Chief Magistrate.

We have already stated that by a law of 1836, a law too, passed almost unanimously with His Excellency's political friends in the lead, the Treasurer was directed to subscribe for 10,000 shares in the Western Rail Road Company amounting to \$1,000,000, which sum was to be paid in, as demanded of the share holders, and the money was to be raised by the sale of scrip bearing an interest of five per cent. In this manner, and for this purpose, and not for ordinary expenditure, as His Excellency would have the public to understand, was this liability created, not by the instigation of a party, unless the lead of His Excellency's friends give it that character, but with uncommon unanimity and harmony of opinion. We owe, it is true, to the banks \$430,000, but this is a part of the million loan, authorised by the law of 1837, and borrowed in 1842, to save a sacrifice in the sale of scrip, when the money market was unusually depressed, and money was not obtainable except at high rates of interest. As the laws now stand, this is to be replaced by the sale of scrip, as soon as the market resumes its former healthy tone. This scrip runs for twenty years, and the worst that can happen to the Commonwealth is to pay the annual interest till the dividends are sufficient to meet it, which will happen at no remote day, if the experience of the past year indicates coming events.

We owe, then, \$174,000 of the funded debt, which may be paid this year—nay, is provided for now, and we have a million, or what is equivalent to a million, of this outstanding scrip, for which we hold as an equivalent, ten thousand shares, which, sneeringly as His Excellency is pleased to speak of the railroad, will eventually be good, if all signs of promise do not fail.

Do these facts justify the Governor in declaring to the world officially, that our finances are embarrassed? Do they authorise him, as he takes his seat in the chair, to proclaim that by *excess of expenditure* we owe \$1,200,000? Above all, do they exculpate His Excellency when he declares that in 1840 this liability might have been avoided? Had not the State before that time solemnly pledged its faith and paid part of the money? Was not the debt actually created by the 172d chapter of the statutes of 1837? On what principle, then, could the Commonwealth shun its liability? It had promised to pay the balance, and resting on this promise, the work had been commenced and was then far advanced. Could the State annul the contract? If that be His Excellency's opinion, in what code of law or morals has he studied his duties?

But His Excellency affirms that the Commonwealth has been compelled to sell its notes under par, and perhaps he considers this as evidence of embarrassment tending to justify the gloomy picture which he has drawn of public affairs. What notes? None have been sold for less than the face of the paper, but a small quantity of the five per cent. scrip. The rate of interest allowed by law is six per cent. Does His Excellency mean that the par of five per cent. paper is dollar for dollar, and if it does not bring that in the market, that it is therefore below par? If so, all paper bearing five per cent. interest will always be below par, when that which bears six per cent. is not above it; for no one knows better than His Excellency, that six per cent. is more valuable than five. In 1841-2, the sixes of the United States could be had in any quantity, at and below par, (and no one

questioned their soundness.) So could the best of securities be had at the same rate, which is the interest established by law. In this state of things, the fives of Massachusetts must fall as they did—but it only proves the embarrassed state of the market, not of the Commonwealth. It proves that money was scarce, and not, as His Excellency would have us believe, that the credit of the State was impaired. At the very moment when His Excellency heralded forth our embarrassments and want of credit, the fact stood before him that \$166,543 08 of five per cent. scrip, created last autumn, to redeem the unpaid balance of the funded debt which then became due, was eagerly taken up *at par*, proving incontestibly that no paper is in better esteem than that of the Commonwealth. If His Excellency has examined the daily sales of five per cents. he must also know that our scrip has long stood at 86 to 87, when sold in large quantities, while that of New York sells at 85. He might, too, have learned by comparing the actual value of sixes, which is the lawful rate, with fives, that our scrip is and has been almost uniformly above the par of sixes.

What, then, does his Excellency mean by impaired credit, and being compelled to sell our notes under par? Did he desire to create just that state of things which he represents? Did he aim to awaken distrust and alarm? Did he mean to caution the public to shun the scrip, as dangerous and unsafe? Did he mean that an impaired credit and an embarrassed condition should cease to be a fable? If so, he has employed the most effectual means within his power; for he has, from his high station, and upon his official responsibility, cautioned the Legislature that an investment of the school fund in the Commonwealth's own paper is unsafe. It is bold if not reckless ground to take, and the people will hold His Excellency accountable for his declaration. This language might be overlooked at a clam-bake, but when it comes officially from the chief magistrate, it is justly followed by a more grave responsibility. It is not a light matter to deal even ambiguously with the credit of the Commonwealth, and His Excellency's experience upon the bench ought to have instructed him in the duty, when stating what in the prejudiced state of his intellect he may perhaps deem to be truth, of also telling the whole truth, and nothing but the truth. Whether he, like an honest man, has done this, or, like a partisan, has slid over some facts and partially stated others, that he might adroitly lead the public mind to conclusions favorable to his own purposes, the people will judge. We have long seen, and seen with pain, that His Excellency is a thoroughly-drilled partisan, and we fear that his mind is so imbued with the craft of party tactics, that it has in a measure become weakened to the force of purely moral influences, and to the appreciation of subjects with the candor of an independent statesman, or with the impartiality which a just administration of public affairs demands.

How striking an illustration of this truth, we find in another part of the address. "We have," (says his Excellency,) "*been elected for the purpose of reforming supposed abuses.*" He speaks as if his confidence was inspired by a command of the people—as if he had been called to his post by their voice, and as if they had passed judgment on this issue. Turning from this assumption to facts, one can scarcely credit the truth that he did not reach his post by the popular voice—nor by the will of the voters—but by the vote of a man elected a Whig, and by Whigs—a man who came to this city a Whig—and, to the amazement of his own constituents and of all honest men, was found voting with His Excellency's partisans, who alone probably knew by what means this sudden conversion was wrought. On such a vote thrown in their favor upon all the test questions, hangs the success of His Excellency and his friends who were put into the Senate.

Now whether it was a condition of the bargain that abuses should be reformed, His Excellency best knows; but if it was not, His Excellency's language is characterized by that disingenuous glossing of the truth which runs through the address.

Had His Excellency seen fit to intimate, that the high credit which our good Commonwealth has enjoyed, in times past in this country and abroad, had been somewhat impaired in England, during the past year, in consequence of the actual repudiation of the bonds of some States of this Union, and the threatened repudiation of others, the intimation would have been just, and would have afforded a seasonable opportunity for an exhortation, to preserve our faith at all hazards, and to maintain, as we always have done, our moral integrity, by honorably meeting all our engagements, as a Commonwealth.

But to assert that our "pecuniary affairs are in an embarrassed condition," that the Commonwealth "is deeply involved in debt," and, as the consequence of these supposed facts, that our "credit is impaired," is, as we have already shown, manifestly unjust, highly unbecoming the Chief Magistrate of the State, and, coming from one who has so well known her past history, extremely disingenuous.

If His Excellency did not intend, in his remarks upon the financial condition of the Commonwealth, to blight her honor, it is to be hoped that before he shall again be called upon to give any official statement of his views upon these subjects, he will have time to learn the difference between credit and ability, and realize that the credit of an individual or a State may be impaired by circumstances entirely foreign to itself, and without affording the slightest evidence that its "financial condition is embarrassed," or that it is burdened with overwhelming debt, or that its affairs have been otherwise than prudently managed.

His Excellency declares, "that the provision made by the Legislature last year to aid the School Districts in the purchase of libraries, has proved partial and unjust in its operation, and failed to accomplish all the objects in view;" he adds, "that while the more wealthy and populous Districts, which least needed the public aid, have obtained the bounty, the poorer and less populous ones, which stood in the greatest need of assistance, not having the ability or inclination to perform the condition, have failed to derive any benefit from the grant." The law to which His Excellency refers, and upon which he invokes public dissatisfaction, provides, that any School District which shall raise the sum of \$15 towards a library, shall receive a like sum from the school fund. This provision is pronounced *partial and unjust, as favoring the rich and populous districts, and impairing the fund at the expense of the poorer and less populous Districts*. If His Excellency had condescended to designate some of the unfortunate Districts which are unable to raise \$15, and are thus wronged, he would have relieved the minds of his readers from much uncertainty, and his statements from suspicion.

In the absence of such evidence, the claims made upon the Treasury by the Districts, and the disbursements in fulfilment of the law, may be resorted to, to test the accuracy of the statement of His Excellency, and to show how far the law has been unjust and partial, in favoring the rich and populous districts.

In the county of Suffolk, nothing has been claimed.

In the county of Essex, all the towns have put in claims except six, among which are Marblehead, Newburyport and Salem.

In the county of Middlesex, all the towns have claimed except seven.

teen, and among these are Cambridge, Framingham, Holliston, Lincoln, Lowell, Medford, Newton, Waltham, Westford and Woburn.

In the county of Worcester, all the towns have claimed except eight, among which are Douglas, Holden, Northborough, Princeton and Westborough.

In the county of Norfolk, all the towns have claimed except Brookline and Roxbury.

In the county of Bristol, all have claimed except New Bedford, Berkley, Pawtucket and Swansey.

In the county of Plymouth, all have claimed except six, among which are Wareham, Pembroke and Hanover.

These may be taken as a sample of the towns from which no claims have been made ; and whether they are the poor and unpopulous portions of the Commonwealth, it is not difficult to decide ; and whether they are the places intended to be thus designated by His Excellency, can only be known to himself.

But His Excellency thinks the law has proved partial and unjust—favoring the rich and populous districts. The Legislature was probably under some delusion when it made such a law, supposing it to have exactly the opposite tendency. They gave to all districts alike. Each was to have \$15, whether poor or rich, and whether the population was few or many. They knew that large villages, often containing many thousands of inhabitants and a large number of schools, were generally organized into one District, and they placed such a District upon the same footing as the smallest and poorest in the Commonwealth, intending to give special support to the feeble, by extending benevolence where it was most needed—and yet we are told by His Excellency, that a law adopted in this liberal spirit, and strained to this remarkable tension for the benefit of the weak, is partial and unjust. If His Excellency is not more cautious in the selections of topics for popular invective, he may fall under the suspicion of having a more sympathizing pen than heart.

But His Excellency is greatly concerned about the school fund, for another reason. "I cannot," (he declares,) "refrain from the expression of my apprehension that the investment of it in the scrip of the Commonwealth, may endanger its ultimate safety." Why? Does His Excellency mean to say that the Commonwealth is a knave, and, like a dishonest profligate, will disown its promises, or refuse to fulfil them? The people and their Representatives must be gratified with such an opinion of their morals and character. But His Excellency proceeds: "Should any of the *corporations* to whom this scrip has been loaned fail to pay the interest or the principal when due, the only security which the school fund would have, would consist in the will of the Legislature to impose an annual tax to be paid to the several towns, for the support of the town schools."

Scrip is a writing by which the Commonwealth, under its seal, promises to pay a certain sum of money. Does His Excellency mean to imply that such paper is doubtful? Does he mean to invite us to repudiate? Does he mean to declare, that if we come to a tax, we shall corruptly dispute or disown our bonds? If not, why throw doubt and distrust over the matter? Why insinuate, in plain and palpable terms, that such paper is unsafe? And, above all, why call upon the Commonwealth to beware of its own obligations, and shun them as insecure? If the Commonwealth dare not trust itself, how can it inspire the confidence or respect of others? If its Chief Magistrate thus sounds the tocsin of alarm from his high station, and appeals to the Legislature to separate such paper from the school fund,

and sell it, because it is unsafe, who will buy it, or what will be the estimate of our faith and the value of our promises, in the market? Could His Excellency have selected a more tender and fatal spot in which to stab the public credit? The worst feature, too, in the matter, is, that His Excellency has travelled out of his way to find an opportunity to make public such alarming opinions.

He evidently supposes the school fund has been employed to buy up scrip which has been loaned to railroad corporations, on which the Commonwealth is in substance a mere surety, the debt being the proper obligation of the corporation owing it. He would lead the public to understand, that the school fund had been voluntarily invested in such paper, in preference to any other; but this is a totally erroneous and false view of the whole matter, as no corporation has any interest whatever in the paper held for the benefit of the school fund. It is the paper of the Commonwealth, and upon which the Commonwealth alone is liable.

No one knows better than His Excellency, that several years ago the Legislature by law directed the Treasurer to subscribe for ten thousand shares in the Western Railroad, which were to be paid for in money and installments, the same as other shareholders paid for their subscriptions. These shares, amounting to a million of dollars, His Excellency also well knows were to be paid for, by selling scrip of the Commonwealth, which has twenty years to run, in the market to raise the money, because the law points all these things out clearly, and a portion of the installments were paid under his administration.

In 1841-2, it became necessary to raise six hundred thousand dollars, in this manner, to discharge the remaining installments. The scrip bearing but five per cent. interest, was brought forward, while six per cents. of the United States, under a new loan, were freely offered at par and under. The pressure upon the market was unparalleled, the scarcity of money so great, and the rates of interest so high, that all stocks fell below all former examples. The five per cent. scrip, being less valuable than sixes, fell gradually to ten, and below ten per cent. discount, being more valuable at that rate, than sixes at par. Under these circumstances it was manifest that, if a large amount was offered, they would sink much lower, but \$200,600 of the subscription, being then due, must be paid. If sold at a discount, the Commonwealth must sustain the loss; for it must redeem the scrip, dollar for dollar, and the purchasers would gain the discount. The question was, whether a sacrifice growing out of temporary causes of depression could be avoided; for it was believed, and no doubt correctly, that so soon as the market should resume a healthy state, the scrip would rise to its former value. About \$100,000 of the school fund was then laying idle in the Treasury, and for this cash \$110,000 of the scrip was placed in the school fund, whereby the school fund was benefitted to the extent of the sacrifice, to which the Commonwealth must else have submitted; and thus the school fund has the bonds of the Commonwealth as security, with a gain of \$10,000. The only alternative was, to gain this to the school fund, or to submit to a loss in the sale, of how much cannot be certainly known. If this be censurable, then to husband the funds of the Commonwealth, in the best manner, merits condemnation. The school fund can suffer nothing, unless the security of the Commonwealth is inadequate to meet the payment. This depends on her observance of her faith, and the school fund can have no better foundation than her faith to rest upon, for it is at all times in the power of the Legislature to divert it to any other object, or to dispose of it in any way it sees fit. And who

can doubt that it will be diverted, when the Commonwealth ceases to regard its solemn, written obligations? It is entirely a gratuitous assumption of His Excellency, to suppose that a law, which may any day be repealed, will be preserved in good faith amid the wreck of morals, when we shall refuse to respect our promises, and shall repudiate our bonds. Whenever there is a disposition to rob the school fund, the Legislature will not stop at forms, or hesitate about pledges. Whenever moral principle is extinct, both bonds and laws will be swept away like cobwebs.

If we come to a tax to pay for this scrip when it becomes due, which is not at all probable, it will be no more burdensome to pay it to the school fund than to purchasers of stock, and it must be paid to one or the other, or the Commonwealth must refuse to fulfil its promises. But if His Excellency feels seriously alarmed at this investment—if he believes this paper unsafe, and unworthy of confidence—if he looks upon the Commonwealth as a dishonest knave, he may order it to be sold to-morrow, and the money to be restored to the school fund; and if it is inadequate to raise the amount—the amount taken from that fund—he may create more scrip, and sell it to supply the deficiency. There was no occasion for thus publishing to the world his distrust of our faith and credit, or of making an appeal to the Legislature upon the subject; and His Excellency must stand convicted of seizing the very moment of his entrance upon official duty, to proclaim, substantially in one sentence, that our faith must be observed, and in another that we have no faith.

If His Excellency had avowed himself the enemy of education, instead of claiming to be its friend—while he throws out doubts and suspicions concerning the expediency of placing suitable books in the hands of children—if he had openly invited repudiation, instead of undermining the credit of the State scrip by insinuations of distrust, he would have had, at least, credit for frankness. But it cannot become an officer in this high station to trifle with facts, for the purpose of leading the public mind to mistaken conclusions.

Nor is it alone, the general management of the system in which His Excellency implies distrust; he descends to particulars. His Excellency says, “although the genius of our government requires the greatest practicable degree of equality in the education of our citizens by elevating and more thoroughly diffusing the instruction of our common schools, *yet I fear that the inequality instead of diminishing, increases with the advancement of knowledge and science.*”

This, like many other of his Excellency's views, seems to have been advanced without any reference to the statistics which must controvert or support it. Among those first principles of the moral government of the world, with which His Excellency has favored us, *one* very important one has escaped him, viz: that enlightened persevering effort in any cause will effect *progress* through a law of the Creator, slower indeed, but as certain in its results as that by which the lightning cleaves the oak.

His Excellency knew certainly, that these conditions were all fulfilled in relation to our common schools. He knew that the whole time and talents of an eminently gifted individual had been devoted for six years to the object of elevating and improving them, yet he fears that this work has not only failed to progress, but that affairs are absolutely in a more desperate condition than when he commenced. If His Excellency will take the trouble to look at the abstracts of the school returns, they will show him that in hundreds of towns the reports of school committees to their fellow citizens who can judge of their truth, are filled with eulogiums of the advance and increasing utility of these schools. We are told that they are

taking the place of private schools and rising in importance with all classes of men. The returns themselves show upon their face the fallacy of His Excellency's fears. Let us look at the tables.

What amount of money has been raised by taxes for the support of Public Schools, including teachers, wages and board for the last five years.

In 1837 it was	387,124 17
1838-9, it was, with fuel	447,809 96
1839-40, " "	477,221 24
1840-41, " "	491,015 23
1841-2, " "	516,051 89
Showing an increase of appropriation in 5 years of	128,927 72
Adding to which the diminution of tuition in that class of private schools that come in competition with the public,	18,183 70

Makes an aggregate in favor of the public schools, in five years, of 147,611 42

Which is more than 33 per cent. advance on the sum raised for teacher's wages, board and fuel, in 1837.

During the same time, more than half a million of dollars have been expended in building and repairing school houses, and probably not less than \$20,000, for libraries and apparatus.

Take again the number of schools.

These, in 1837, amounted to	2918
" 1842, "	3198

Showing an increase of 280

Again, the number of male and female teachers, summer and winter,

In 1837,	5961, }	Increase,	821
" 1842,	6782, }		

Again, the time spent in school—

Average length of 2918 schools, in 1837,	6 mos. 25 ds.
" 3198 " 1841-2,	7 " 18 "

Statistics like these prove the truth of what we have advanced above, that the condition and prospects of the common schools justify the happiest auguries, to every citizen who knows the facts, with the exception perhaps of His Excellency the Governor.

In stating that in this Commonwealth, the political doctrine of the equality of man is not regarded, His Excellency throws a stigma on the free institutions of our fathers. In expressing a doubt as to the security of the scrip, he has thrown a blot on our untarnished credit; and in proclaiming his fears, as to the condition of the common schools, with the evidence before him, he has undervalued the spirit of the people and the choicest institutions of our land. We wait for His Excellency and his friends to bring forward some of the promised improvements that shall wash away the stain they have cast upon the State,—and will assure the public that the Whig members of the Legislature will be ready to co-operate in any measure, "calculated to improve our general laws, to secure the rights of the people, to protect the weak, to relieve the distressed, to promote industry, economy, education and good morals, and to increase the comforts, the happiness and the prosperity of the people of the Commonwealth."

In behalf and by direction of the Whig members of the Legislature.

JOSIAH QUINCY, JR. }
EDWARD DICKINSON, } *Senators.*
SAMUEL A. ELIOT, }

SAMUEL H. WALLEY, JR. }
CHARLES FRANCIS ADAMS, } *Representatives.*
ENSIGN H. KELLOGG, }
J. THOS. STEPHENSON, }
LORING MOODY, }

A D D R E S S

OF

THE WHIG MEMBERS

OF

THE SENATE AND HOUSE OF REPRESENTATIVES OF MASSACHUSETTS,

TO THEIR CONSTITUENTS,

OCCASIONED BY THE INAUGURAL ADDRESS OF

HIS EXCELLENCY MARCUS MORTON.

B O S T O N :

PRESS OF T. R. MARVIN, 24 CONGRESS STREET.

1843.

ADDRESS.

THE Whig Members of the Legislature of Massachusetts feel that a notice of some of the statements set forth in the recent Address of His Excellency the Governor is due to themselves, to their constituents, and to the public.

In speaking of this document they would treat it with the respect due to the official station occupied by His Excellency—but at the same time, with the boldness that becomes freemen in speaking to one who, in their opinion, is using the influence of his high office for the furtherance of party purposes; who is disparaging our free institutions,—impugning the credit and honor of the State, and endeavoring to exalt himself under cover of unfounded statements regarding the measures of his predecessors.

The address resembles that issued three years since, by His Excellency, both in the topics it notices, and in those it omits. Like that, it declaims against our government, and makes vague and uncertain promises of reform, and is not wanting in an ostentatious parade of political, moral and religious truisms. It also, like that, avoids any notice of most of the great interests of our Commonwealth—its fisheries—its public lands—its manufactures—its commerce. On these, and kindred subjects, no information is given respecting their present condition—no suggestions for their future advancement. No allusion is made to the great question recently settled between the government of the United States and that of Great Britain, in which the pecuniary interest, and the public honor of this Commonwealth, is deeply involved. The Massachusetts claim is now before Congress, yet with all the discussion of the finances, no hint is given of its existence, or its prospects.

The rights of slaves, and the claims of slaveholders in relation to fugitive slaves in this Commonwealth, is a subject which has of late been considered with deep interest throughout the country; and it was hoped we might have been favored with His Excellency's opinions respecting it. Here again we are disappointed. On topics of public interest, where opinions differ, and on which the public looked for His Excellency's views, a rigid silence is maintained. On those which might be available for the creation of political capital, eloquence is not spared. Allusions to the differences of condition, which are a necessary result of the constitution of man—sinister remarks on the motives and acts of predecessors—the most common-place moral sentiments, and universally admitted principles of government,—put forth as if they were the peculiar discoveries and exclusive property of His Excellency, and his political friends, of all this there is enough to make one regret, that when His Excellency became the head of the State, he did not feel it his duty to remember that he was no longer only the chief of his party.

On some of the topics there can be no difference of opinion. The vast importance of public schools, the immense good which is resulting from the

temperance cause, are cheerfully acknowledged by all; and the necessity of guarding the ballot box has been most clearly shown in those troubles in a neighboring State, to which His Excellency alludes, where it was proved that majorities had been affected by extending the franchise to men who were absent, to those who never had existed, and to some who had been for years in their graves.

There are however some points which demand a more particular attention as involving the preservation of the rights of the citizen, the credit of the State, and the honor of the honorable men who have presided over its counsels.

A very considerable portion of His Excellency's address is devoted to the subject of taxation. It contains many unexceptionable remarks, and lays down several undeniable positions in relation to the nature and objects of taxation, and the difficulties which always have and probably always will attend the imposition of taxes.

His Excellency very justly observes that the power for indirect taxation is assumed by the General Government, whose expenses are defrayed entirely from that source, while those of this Commonwealth have long been paid by specific taxes on certain kinds of property without any direct charge upon the people.

There is nothing then for which the people of this State are called upon to tax themselves, but those County and Municipal charges, which as they vary in each Town and County must necessarily be left to the inhabitants of each to assess upon themselves.

That our system of assessment might be improved we are not disposed to deny, but as no complaint has been made, nor any alteration of the laws called for by petition or otherwise, we had not supposed that this could be considered a matter which pressed itself very strongly on the attention of the Legislature at this moment.

As His Excellency has thought proper however to lay no little stress upon it, and has hinted at one important measure connected with it, and very distinctly and emphatically recommended another, we beg leave to notice somewhat at large the ground he has taken and the arguments he has put forward.

His Excellency opens the subject with a maxim which is incontrovertible, and to which we would call especial attention. It is this—“*Government being instituted for the common benefit, its support should be a common burden.*” The contributions should undoubtedly bear some proportion to the benefits derived, and those who have most under the protection of the Government, should contribute most towards its support. But as its protecting power is necessary to all, and as the benefits derived are incomparably greater than the burdens imposed, the most equitable practical rule is, *that each should contribute according to his ability to pay.*”

His Excellency then proceeds to such general remarks as we have above alluded to, and which we shall not particularly notice until we reach the following sentences :

“Real estate, which is not the most productive species of property, being incapable of concealment, receives more than its just share of taxation; while personal property, and especially shares in joint-stock companies, and money at interest, being less tangible and visible, in some measure escape the notice of the assessors. The agricultural interest is not only the first and greatest interest, but the basis of all other branches of industry. It comprehends three times as many persons as any other pursuit, and more than all others united. As a class, they ask less and contribute more than any other class. And while they seek no special privileges or exclusive advantages for themselves, they are peculiarly liable to be preyed upon by them in the hands of others. If any

remedy for the unequal burdens imposed upon them can be devised, it will be our duty, as I am sure it will be our pleasure, to adopt it.

"Another remark which, doubtless, has occurred to every one conversant with the practical course of direct taxation, is that the assessments are almost invariably heavier upon the poorer than upon the wealthier classes. As the property diminishes, the ability to pay taxes more rapidly diminishes. Yet it is feared that, in practice, the proportion of the taxes to the estate, increases as the ability to pay decreases. This tendency should be strenuously counteracted, especially as, in our complicated system, the indirect taxes, depending on consumption, take nearly as much from the poor man as the rich one. And, if we cannot countervail the inequality of indirect taxation, we should be cautious not to increase it by a corresponding inequality in our direct taxes. It is worthy of your consideration, whether some relief may not be found by transferring the assessment on mortgaged estates, to the extent of the amount secured, from the mortgagor to the mortgagee. This would prevent the same property from being twice taxed, or the money at interest from escaping taxation."

To his remarks on the value, numbers and importance of the agriculturists of the Commonwealth, we give our most hearty assent, nor have we anything to object to his Excellency's recommendation that great caution be had not to make the taxes bear with undue weight upon the poor man, although we cannot altogether admit the force of his remark that our complicated system of indirect taxes depending on consumption takes nearly as much from the poor man as the rich one.

We have been led to believe that the present tariff of duties favors very much those articles which are consumed by the poor, and that several of the most important of them are entirely free of duty.

However this may be, the remedy proposed by His Excellency at the close of the passage just quoted, seems to us very little calculated to give relief to what are properly called the poor. How the transferring the assessment on mortgaged estates to the extent of the amount secured, from the mortgagor to the mortgagee, is materially to affect this class of persons, is not very clear.

A man to obtain a loan on mortgage, must in the first place have property to mortgage, and moreover some degree of credit. In very many instances the mortgagor is much richer than the mortgagee. It is only necessary to glance at the returns of the Savings Banks lately printed by order of the Legislature, to see that these institutions in this State have nearly 2,000,000 of dollars invested on mortgage. The lenders are the depositors in these Banks, whose hard earned savings are loaned on mortgage to persons of property at six per cent. Now the effect of His Excellency's plan, as far as we can understand it, would be to transfer the tax from the comparatively rich mortgagors to the poor mortgagees, thus depriving them of their fair and just interest on their small deposits. The same remark applies to all charitable institutions who have loaned money on mortgage. In all cases, if applied to already existing contracts, such a law would be in direct violation of one of the plainest principles of justice, as well as of the express provisions of the Constitution. Should it be made applicable only to mortgages made subsequent to the passage of the law, one of two things would result. It would either put a stop to the loan of money on mortgage, or every such instrument would contain an express stipulation that the taxes on the mortgaged premises should be paid by the mortgagor. The mere suggestion of His Excellency has already excited a considerable degree of alarm, and seriously interferes with those who are seeking to raise money on mortgage.

The remedy contemplated by His Excellency is so faintly shadowed forth in the address, that we cannot venture to pronounce precisely what it is.

We regret that considering the importance His Excellency appears to

attach to a measure of relief, founded on the relation of mortgagor and mortgagee, that he had not thought proper to favor the Legislature with his views on the subject in a more definite and tangible shape. May we not hope that in the course of the session His Excellency will lay before the two branches, a distinct measure founded on the suggestion thrown out in the address.

Passing from this branch of the subject, His Excellency proceeds as follows: "Another measure of relief to the poor tax payer, which I recommend to your favorable regard, is the reduction of the poll tax. This would accomplish two objects, the one affecting essential political rights, and *both* worthy of earnest consideration."

The two following paragraphs contain all that is said on this point, and we confess we can see in them but one of the objects mentioned above. What the other may be, probably from some fault of our own, we are unable to perceive.

"I hold that every man has a natural right to a voice, and an equal voice, in the government under which he lives—a voice, which, like other essential rights, he may forfeit by his own misconduct, but, of which he cannot rightfully be deprived without his fault. This right is not derived from the government. It cannot be bought of it by the payment of a price; nor can it be withheld by an omission to call for, or a refusal to receive money. Every man, whether he pays taxes or not, owes duties to the government over him; is entitled to protection from it; is bound by its decrees, and has a right to be heard in making them.

"The political axiom so much venerated in the days of the revolution, that 'representation and taxation go together,' was used only to deny the liability to taxation of those who had no voice in imposing the taxes; but never was relied upon to exclude any from the right of suffrage, because they were omitted from the tax bills. But, in any sense, it is broad enough to support universal suffrage. For every man who consumes dutiable articles, pays a tax. And who is there that does not, every year, in the duties on the goods consumed by him, contribute to the revenue, many times the amount of a single poll-tax? I therefore recommend that the poll-tax be reduced to a very small sum, and that it be imposed upon every male between the ages of twenty and seventy years, 'excepting paupers and persons under guardianship.'"

In the matter of taxation, it has been the custom of this Commonwealth, from the earliest times, to proceed on the maxim laid down by His Excellency, "that government being instituted for the common benefit, its support should be a common burden." Those having property, have been taxed according to that property; and those who, although they may not have accumulated wealth, are in the exercise of gainful employments, by which they are enabled to earn a comfortable support, have been assessed in a moderate tax on their persons. As the law now stands, this tax is not less than one-sixth of the whole tax assessed, provided that in no case shall the poll tax exceed one dollar and fifty cents. Assessors have, moreover, the power to remit the tax altogether where they are satisfied that the circumstances of the individual require it, without affecting the political rights of the individual.

This has seemed to us one of the most characteristic and beautiful features in our system; and has, as we think, contributed in no small degree to the prosperity and influence of this Commonwealth.

Every man is entitled to equal rights before the law, to equal privileges in the courts, in the public schools, and in the exercise of political rights. To use His Excellency's words, "he has an equal voice in the government under which he lives." He claims this as a right. He demands it as his inalienable privilege and birthright—and why? Because, as far as their means have admitted, both his forefathers and himself have contributed to the general fund. He sends his children to the public schools not as a

favor, but as a right—claiming what is his by the clearest of all titles, that of a tax payer. Notwithstanding His Excellency's assertion, that these privileges cannot be bought by the payment of a price, it is a well known principle in human nature, that men set a small value on that which costs them nothing. The youthful sons of Massachusetts, who are starting in the race of life, with health, strength, and a good education, trusting to these to place them hereafter among those who have acquired property, press forward with confidence, because they feel that by the payment of one, or at most two day's earning out of the year, they are enabled to take rank as freemen. Having deposited this pledge of their determination to discharge the *duties*, they claim with an honest pride the *rights* of citizens.

Unless we very much mistake the character of this class of persons, they will feel under no obligation to him who shall propose, without any request on their part, to degrade them from this honorable position. Does His Excellency think that the agricultural laborers, young mechanics, and professional men of the State, will consider it a boon to be made in the eye of the law, *paupers*—to be told that they are not to be allowed to contribute in ever so small a degree to the public burdens, until they shall become rich? Does he think they will value their privileges as they now do, when they find themselves not accounted of sufficient importance to be called upon even for a poll tax? Unless we have entirely misunderstood the ordinary motives and feelings of mankind, and the peculiar character of the New England population, they will claim the right to stand on an equality with their more wealthy fellow citizens, by contributing, according to their means, to the common stock.

But leaving this part of the subject, let us examine for a moment the effects of abolishing or of materially reducing the poll tax on the various interests of the Commonwealth, and especially on that most valuable class which His Excellency has so justly extolled and so highly recommended—the land owners and husbandmen.

It is well known that the last year has been particularly disastrous to the agricultural portion of the community; while their produce has been depressed to an unexampled degree, their expenses have been very little diminished; while the demand for the articles raised has been almost at a stand, they have paid very nearly the same wages as formerly. That portion of the burdens which has heretofore been defrayed from the poll tax, will fall upon them with peculiar weight. Many of the subjects of this tax are transient residents in the State—passing from town to town, and remaining among us but a year or two—during their stay enjoying all the advantages and exercising all the rights of citizens, availing themselves of our schools, saving banks, provision for public worship, facilities of intercourse, &c., and whenever it suits their convenience, taking leave and carrying their earnings with them. Is there any reason in equity or justice why these persons should not by a light poll tax, contribute in some degree while they stay among us, towards the public burden? Is it fair or just now, at a moment of uncommon depression, to release this class of persons from all contribution, and throw the additional weight on the already suffering farmers of the State? A class of men who, being bound to the soil, have no escape, but must abide the consequences of our legislation, be it what it may. In the seaport and manufacturing towns, there is constantly to be found a very large class of persons, mostly foreigners and inhabitants of other States, to whom the same remarks will apply. If they cannot be reached by a poll tax, the resident population is obliged to bear the expense of their support, in addition to its own. For these and

other reasons, His Excellency must excuse us for dissenting wholly from the recommendations in the address in relation to taxation.

The foregoing remarks are not intended to apply to the proposition to restrict the poll tax to persons between the ages of twenty and seventy. To this we see no objection, but think it will relieve the very class of persons on whom the abolition, or material reduction of the whole tax would weigh most heavily.

In order to illustrate the operation of the proposed reduction of the poll tax upon the agricultural and other interests, we subjoin the following tables.

No. 1.*

A TABLE, showing the aggregate of the Poll Tax in the Counties, as compiled from the polls of the cities and towns in those Counties, under existing laws, estimating the present average poll tax at one dollar and twenty-five cents each poll,—and comparing it with a poll tax of fifty cents, to be assessed on polls from twenty to seventy years of age.

Counties.	Amt. assessed under existing laws.	Amount which would be received from a poll tax of 50 cts.
Suffolk, . . .	\$22,970	\$7,810
Essex, . . .	27,864	9,474
Middlesex, . . .	33,130	11,264
Worcester, . . .	29,798	10,132
Hampshire, . . .	9,001	3,060
Hampden, . . .	11,422	3,884
Franklin, . . .	8,562	2,911
Berkshire, . . .	12,374	4,206
Norfolk, . . .	16,537	5,623
Bristol, . . .	16,684	5,672
Plymouth, . . .	14,002	4,761
Barnstable, . . .	9,369	3,185
Dukes, . . .	1,266	430
Nantucket, . . .	2,427	825
	\$215,406	\$73,237

No. 2.

A TABLE, showing the application of this rule in one of the principal towns in each of the several Counties, estimating the present average assessment upon polls, at one dollar and twenty-five cents, and comparing the same with a poll tax of fifty cents to be assessed upon polls between the ages of twenty and seventy years of age.

Towns.	Amt. assessed under existing laws.	Amount which would be received from a poll tax of 50 cents.
Lynn, . . .	\$2,754	\$936
Woburn, . . .	1,147	390
Mendon, . . .	1,069	363
Northampton, . . .	1,141	388
Westfield, . . .	1,348	459
Deerfield, . . .	606	206
Lee, . . .	760	255
Weymouth, . . .	1,227	418
Dartmouth, . . .	1,248	425
Middleborough, . . .	1,236	420
Barnstable, . . .	1,143	389
Edgartown, . . .	572	195
Nantucket, . . .	2,427	825

In regard to the finances, His Excellency observes, “in assuming the government of the Commonwealth, we find its pecuniary affairs in an *embarrassed condition. It is deeply involved in debt. Its credit is impaired.* It has been compelled to sell its own notes under par, to meet its obligations. It has become a partner in a *joint stock* company, controlled by individuals. Its stock will take from the earnings of the people, *more than fifty thousand dollars a year, without any present prospect of a return in dividends.*” Again, “the State now owes a debt of one million two hundred thousand dollars for money which during the last eight years *it has expended over and above* its receipts, and five millions of dollars on the scrip or notes it has issued, and for which it holds the securities of several Rail Road Corporations.”

Much more of a similar character might be extracted, but this sufficiently indicates the temper of the Address, and the object of His Excellency, to cast the most gloomy and repulsive shade upon public affairs. He declares from his high station, that we are so overwhelmed with debt, that our *credit is impaired*, and that we are forced to sell our paper below par. He declares that we have a subsisting debt of \$1,200,000 created by an excess of expenditure over our income, leaving the public to infer that it is the result of wasteful unjustifiable extravagance, from which we shall only be

* In these tables an allowance is made of fifteen per cent. for the change of the limit of the poll tax, from the age of sixteen to twenty years.

able to extricate ourselves by severe economy and taxation. His Excellency has staked his character and honor upon these broad unqualified assertions, and if the credit of the Commonwealth is not impaired, if the finances are not deranged, if we are not compelled to sell our paper under par, and the people are not oppressed with debt, he must stand responsible for this abuse of truth, this official attempt to impose upon the public.

Let us then look into the public documents and see whether the treasury is embarrassed, and the other consequences follow. We will go back to January 1, 1840, when His Excellency came into the chair, and ascertain the annual income and expenditure since that time. There was then a funded debt of \$294,137.

INCOME.	EXPENDITURE.	
1840—405,741 64	415,848 43	Excess of Expenditure, 10,106 79
1841—404,313 18	399,928 57	Balance of Income, 4,384 61
1842—415,798 97	351,550 87	Balance of Income, 64,248 10
This shows an excess of income over expenditures for these three years, of the sum of		58,525 92
Which should be corrected by the subtraction of fund received to redeem Charlestown Bridge scrip,		3,504 66
		<hr/> 55,021 26
And increased by the balance of unfunded debt in 1840, which was not an ordinary expenditure,		7,905 77
		<hr/> \$62,927 03

During the year 1842, there has been paid from the Treasury \$119,944 92 of the public funded debt, leaving now due \$174,192 08. There has also been paid in addition to the ordinary expenses, \$27,000 of interest on Rail Road scrip.

Thus it appears that the Treasury has in one year paid more than two fifths of the debt, leaving a balance of only \$174,000 due. It also appears that in 1842, the Treasury is stronger than in 1840 by \$74,917 42; and it further appears that on the first of January, 1843, there was a balance remaining in the Treasury of more than \$41,000.

There is due from the United States \$150,000 on account of the late treaty with Great Britain, which being deducted from the balance of debt will leave \$24,000, and the Treasury can probably meet this amount besides the ordinary expenses. The funded debt may, therefore, be all discharged or provided for, within the current year, if the system of economy which has been marked out and thus far adhered to is pursued. Indeed this result cannot be avoided unless the expenses are unnecessarily increased, and this must depend upon the Legislature and His Excellency. But there is still a further resource, an acknowledged debt due from the United States, of which the share of the Commonwealth is about \$180,000.

Thus stands the Treasury independent of the Rail Roads, strong and prosperous, having the most ample resources to meet all its liabilities within the current year, and will if our honest dues are paid, be left with an unusual surplus. It has vindicated its character by a prompt discharge of all its liabilities, and has commanded the public confidence in spite of the libels which have been heaped upon it. This is proved by the avidity with which the renewed stock for the balance of the funded debt was taken up, during the last fall at *par*.

But His Excellency insists that the Commonwealth owes a debt of \$1,200,000 which is the excess of expenditure over income, and insinuates that it is the result of prodigal, party legislation. He also informs us that

if his advice, given in 1840, had been regarded, this debt would have been avoided.

If the facts sustain these charges there is culpability somewhere, if not, the people will decide for themselves whether a perversion of the truth becomes their Chief Magistrate.

We have already stated that by a law of 1836, a law too, passed almost unanimously with His Excellency's political friends in the lead, the Treasurer was directed to subscribe for 10,000 shares in the Western Rail Road Company amounting to \$1,000,000, which sum was to be paid in, as demanded of the share holders, and the money was to be raised by the sale of scrip bearing an interest of five per cent. In this manner, and for this purpose, and not for ordinary expenditure, as His Excellency would have the public to understand, was this liability created, not by the instigation of a party, unless the lead of His Excellency's friends give it that character, but with uncommon unanimity and harmony of opinion. We owe, it is true, to the banks \$430,000, but this is a part of the million loan, authorised by the law of 1837, and borrowed in 1842, to save a sacrifice in the sale of scrip, when the money market was unusually depressed, and money was not obtainable except at high rates of interest. As the laws now stand, this is to be replaced by the sale of scrip, as soon as the market resumes its former healthy tone. This scrip runs for twenty years, and the worst that can happen to the Commonwealth is to pay the annual interest till the dividends are sufficient to meet it, which will happen at no remote day, if the experience of the past year indicates coming events.

We owe, then, \$174,000 of the funded debt, which may be paid this year—nay, is provided for now, and we have a million, or what is equivalent to a million, of this outstanding scrip, for which we hold as an equivalent, ten thousand shares, which, sneeringly as His Excellency is pleased to speak of the railroad, will eventually be good, if all signs of promise do not fail.

Do these facts justify the Governor in declaring to the world officially, that our finances are embarrassed? Do they authorise him, as he takes his seat in the chair, to proclaim that by *excess of expenditure* we owe \$1,200,000? Above all, do they exculpate His Excellency when he declares that in 1840 this liability might have been avoided? Had not the State before that time solemnly pledged its faith and paid part of the money? Was not the debt actually created by the 172d chapter of the statutes of 1837? On what principle, then, could the Commonwealth shun its liability? It had promised to pay the balance, and resting on this promise, the work had been commenced and was then far advanced. Could the State annul the contract? If that be His Excellency's opinion, in what code of law or morals has he studied his duties?

But His Excellency affirms that the Commonwealth has been compelled to sell its notes under par, and perhaps he considers this as evidence of embarrassment tending to justify the gloomy picture which he has drawn of public affairs. What notes? None have been sold for less than the face of the paper, but a small quantity of the five per cent. scrip. The rate of interest allowed by law is six per cent. Does His Excellency mean that the par of five per cent. paper is dollar for dollar, and if it does not bring that in the market, that it is therefore below par? If so, all paper bearing five per cent. interest will always be below par, when that which bears six per cent. is not above it; for no one knows better than His Excellency, that six per cent. is more valuable than five. In 1841-2, the sixes of the United States could be had in any quantity, at and below par, (and no one

questioned their soundness.) So could the best of securities be had at the same rate, which is the interest established by law. In this state of things, the fives of Massachusetts must fall as they did—but it only proves the embarrassed state of the market, not of the Commonwealth. It proves that money was scarce, and not, as His Excellency would have us believe, that the credit of the State was impaired. At the very moment when His Excellency heralded forth our embarrassments and want of credit, the fact stood before him that \$166,543 08 of five per cent. scrip, created last autumn, to redeem the unpaid balance of the funded debt which then became due, was eagerly taken up *at par*, proving incontestibly that no paper is in better esteem than that of the Commonwealth. If His Excellency has examined the daily sales of five per cents. he must also know that our scrip has long stood at 86 to 87, when sold in large quantities, while that of New York sells at 85. He might, too, have learned by comparing the actual value of sixes, which is the lawful rate, with fives, that our scrip is and has been almost uniformly above the par of sixes.

What, then, does his Excellency mean by impaired credit, and being compelled to sell our notes under par? Did he desire to create just that state of things which he represents? Did he aim to awaken distrust and alarm? Did he mean to caution the public to shun the scrip, as dangerous and unsafe? Did he mean that an impaired credit and an embarrassed condition should cease to be a fable? If so, he has employed the most effectual means within his power; for he has, from his high station, and upon his official responsibility, cautioned the Legislature that an investment of the school fund in the Commonwealth's own paper is unsafe. It is bold if not reckless ground to take, and the people will hold His Excellency accountable for his declaration. This language might be overlooked at a clam-bake, but when it comes officially from the chief magistrate, it is justly followed by a more grave responsibility. It is not a light matter to deal even ambiguously with the credit of the Commonwealth, and His Excellency's experience upon the bench ought to have instructed him in the duty, when stating what in the prejudiced state of his intellect he may perhaps deem to be truth, of also telling the whole truth, and nothing but the truth. Whether he, like an honest man, has done this, or, like a partisan, has slid over some facts and partially stated others, that he might adroitly lead the public mind to conclusions favorable to his own purposes, the people will judge. We have long seen, and seen with pain, that His Excellency is a thoroughly-drilled partisan, and we fear that his mind is so imbued with the craft of party tactics, that it has in a measure become weakened to the force of purely moral influences, and to the appreciation of subjects with the candor of an independent statesman, or with the impartiality which a just administration of public affairs demands.

How striking an illustration of this truth, we find in another part of the address. "We have," (says his Excellency,) "been elected for *the purpose of reforming supposed abuses*." He speaks as if his confidence was inspired by a command of the people—as if he had been called to his post by their voice, and as if they had passed judgment on this issue. Turning from this assumption to facts, one can scarcely credit the truth that he did not reach his post by the popular voice—nor by the will of the voters—but by the vote of a man elected a Whig, and by Whigs—a man who came to this city a Whig—and, to the amazement of his own constituents and of all honest men, was found voting with His Excellency's partisans, who alone probably knew by what means this sudden conversion was wrought. On such a vote thrown in their favor upon all the test questions, hangs the success of His Excellency and his friends who were put into the Senate.

Now whether it was a condition of the bargain that abuses should be reformed, His Excellency best knows; but if it was not, His Excellency's language is characterized by that disingenuous glossing of the truth which runs through the address.

Had His Excellency seen fit to intimate, that the high credit which our good Commonwealth has enjoyed, in times past in this country and abroad, had been somewhat impaired in England, during the past year, in consequence of the actual repudiation of the bonds of some States of this Union, and the threatened repudiation of others, the intimation would have been just, and would have afforded a seasonable opportunity for an exhortation, to preserve our faith at all hazards, and to maintain, as we always have done, our moral integrity, by honorably meeting all our engagements, as a Commonwealth.

But to assert that our "pecuniary affairs are in an embarrassed condition," that the Commonwealth "is deeply involved in debt," and, as the consequence of these supposed facts, that our "credit is impaired," is, as we have already shown, manifestly unjust, highly unbecoming the Chief Magistrate of the State, and, coming from one who has so well known her past history, extremely disingenuous.

If His Excellency did not intend, in his remarks upon the financial condition of the Commonwealth, to blight her honor, it is to be hoped that before he shall again be called upon to give any official statement of his views upon these subjects, he will have time to learn the difference between credit and ability, and realize that the credit of an individual or a State may be impaired by circumstances entirely foreign to itself, and without affording the slightest evidence that its "financial condition is embarrassed," or that it is burdened with overwhelming debt, or that its affairs have been otherwise than prudently managed.

His Excellency declares, "that the provision made by the Legislature last year to aid the School Districts in the purchase of libraries, has proved partial and unjust in its operation, and failed to accomplish all the objects in view;" he adds, "that while the more wealthy and populous Districts, which least needed the public aid, have obtained the bounty, the poorer and less populous ones, which stood in the greatest need of assistance, not having the ability or inclination to perform the condition, have failed to derive any benefit from the grant." The law to which His Excellency refers, and upon which he invokes public dissatisfaction, provides, that any School District which shall raise the sum of \$15 towards a library, shall receive a like sum from the school fund. This provision is pronounced *partial and unjust, as favoring the rich and populous districts, and impairing the fund at the expense of the poorer and less populous Districts*. If His Excellency had condescended to designate some of the unfortunate Districts which are unable to raise \$15, and are thus wronged, he would have relieved the minds of his readers from much uncertainty, and his statements from suspicion.

In the absence of such evidence, the claims made upon the Treasury by the Districts, and the disbursements in fulfilment of the law, may be resorted to, to test the accuracy of the statement of His Excellency, and to show how far the law has been unjust and partial, in favoring the rich and populous districts.

In the county of Suffolk, nothing has been claimed.

In the county of Essex, all the towns have put in claims except six, among which are Marblehead, Newburyport and Salem.

In the county of Middlesex, all the towns have claimed except seven.

teen, and among these are Cambridge, Framingham, Holliston, Lincoln, Lowell, Medford, Newton, Waltham, Westford and Woburn.

In the county of Worcester, all the towns have claimed except eight, among which are Douglas, Holden, Northborough, Princeton and Westborough.

In the county of Norfolk, all the towns have claimed except Brookline and Roxbury.

In the county of Bristol, all have claimed except New Bedford, Berkeley, Pawtucket and Swansey.

In the county of Plymouth, all have claimed except six, among which are Wareham, Pembroke and Hanover.

These may be taken as a sample of the towns from which no claims have been made; and whether they are the poor and unpopulous portions of the Commonwealth, it is not difficult to decide; and whether they are the places intended to be thus designated by His Excellency, can only be known to himself.

But His Excellency thinks the law has proved partial and unjust—favoring the rich and populous districts. The Legislature was probably under some delusion when it made such a law, supposing it to have exactly the opposite tendency. They gave to all districts alike. Each was to have \$15, whether poor or rich, and whether the population was few or many. They knew that large villages, often containing many thousands of inhabitants and a large number of schools, were generally organized into one District, and they placed such a District upon the same footing as the smallest and poorest in the Commonwealth, intending to give special support to the feeble, by extending benevolence where it was most needed—and yet we are told by His Excellency, that a law adopted in this liberal spirit, and strained to this remarkable tension for the benefit of the weak, is partial and unjust. If His Excellency is not more cautious in the selections of topics for popular invective, he may fall under the suspicion of having a more sympathizing pen than heart.

But His Excellency is greatly concerned about the school fund, for another reason. “I cannot,” (he declares,) “refrain from the expression of my apprehension that the investment of it in the scrip of the Commonwealth, may endanger its ultimate safety.” Why? Does His Excellency mean to say that the Commonwealth is a knave, and, like a dishonest profligate, will disown its promises, or refuse to fulfil them? The people and their Representatives must be gratified with such an opinion of their morals and character. But His Excellency proceeds: “Should any of the *corporations* to whom this scrip has been loaned fail to pay the interest or the principal when due, the only security which the school fund would have, would consist in the will of the Legislature to impose an annual tax to be paid to the several towns, for the support of the town schools.”

Scrip is a writing by which the Commonwealth, under its seal, promises to pay a certain sum of money. Does His Excellency mean to imply that such paper is doubtful? Does he mean to invite us to repudiate? Does he mean to declare, that if we come to a tax, we shall corruptly dispute or disown our bonds? If not, why throw doubt and distrust over the matter? Why insinuate, in plain and palpable terms, that such paper is unsafe? And, above all, why call upon the Commonwealth to beware of its own obligations, and shun them as insecure? If the Commonwealth dare not trust itself, how can it inspire the confidence or respect of others? If its Chief Magistrate thus sounds the tocsin of alarm from his high station, and appeals to the Legislature to separate such paper from the school fund,

and sell it, because it is unsafe, who will buy it, or what will be the estimate of our faith and the value of our promises, in the market? Could His Excellency have selected a more tender and fatal spot in which to stab the public credit? The worst feature, too, in the matter, is, that His Excellency has travelled out of his way to find an opportunity to make public such alarming opinions.

He evidently supposes the school fund has been employed to buy up scrip which has been loaned to railroad corporations, on which the Commonwealth is in substance a mere surety, the debt being the proper obligation of the corporation owing it. He would lead the public to understand, that the school fund had been voluntarily invested in such paper, in preference to any other; but this is a totally erroneous and false view of the whole matter, as no corporation has any interest whatever in the paper held for the benefit of the school fund. It is the paper of the Commonwealth, and upon which the Commonwealth alone is liable.

No one knows better than His Excellency, that several years ago the Legislature by law directed the Treasurer to subscribe for ten thousand shares in the Western Railroad, which were to be paid for in money and installments, the same as other shareholders paid for their subscriptions. These shares, amounting to a million of dollars, His Excellency also well knows were to be paid for, by selling scrip of the Commonwealth, which has twenty years to run, in the market to raise the money, because the law points all these things out clearly, and a portion of the installments were paid under his administration.

In 1841-2, it became necessary to raise six hundred thousand dollars, in this manner, to discharge the remaining installments. The scrip bearing but five per cent. interest, was brought forward, while six per cents. of the United States, under a new loan, were freely offered at par and under. The pressure upon the market was unparalleled, the scarcity of money so great, and the rates of interest so high, that all stocks fell below all former examples. The five per cent. scrip, being less valuable than sixes, fell gradually to ten, and below ten per cent. discount, being more valuable at that rate, than sixes at par. Under these circumstances it was manifest that, if a large amount was offered, they would sink much lower, but \$200,000 of the subscription, being then due, must be paid. If sold at a discount, the Commonwealth must sustain the loss; for it must redeem the scrip, dollar for dollar, and the purchasers would gain the discount. The question was, whether a sacrifice growing out of temporary causes of depression could be avoided; for it was believed, and no doubt correctly, that so soon as the market should resume a healthy state, the scrip would rise to its former value. About \$100,000 of the school fund was then laying idle in the Treasury, and for this cash \$110,000 of the scrip was placed in the school fund, whereby the school fund was benefitted to the extent of the sacrifice, to which the Commonwealth must else have submitted; and thus the school fund has the bonds of the Commonwealth as security, with a gain of \$10,000. The only alternative was, to gain this to the school fund, or to submit to a loss in the sale, of how much cannot be certainly known. If this be censurable, then to husband the funds of the Commonwealth, in the best manner, merits condemnation. The school fund can suffer nothing, unless the security of the Commonwealth is inadequate to meet the payment. This depends on her observance of her faith, and the school fund can have no better foundation than her faith to rest upon, for it is at all times in the power of the Legislature to divert it to any other object, or to dispose of it in any way it sees fit. And who

can doubt that it will be diverted, when the Commonwealth ceases to regard its solemn, written obligations? It is entirely a gratuitous assumption of His Excellency, to suppose that a law, which may any day be repealed, will be preserved in good faith amid the wreck of morals, when we shall refuse to respect our promises, and shall repudiate our bonds. Whenever there is a disposition to rob the school fund, the Legislature will not stop at forms, or hesitate about pledges. Whenever moral principle is extinct, both bonds and laws will be swept away like cobwebs.

If we come to a tax to pay for this scrip when it becomes due, which is not at all probable, it will be no more burdensome to pay it to the school fund than to purchasers of stock, and it must be paid to one or the other, or the Commonwealth must refuse to fulfil its promises. But if His Excellency feels seriously alarmed at this investment—if he believes this paper unsafe, and unworthy of confidence—if he looks upon the Commonwealth as a dishonest knave, he may order it to be sold to-morrow, and the money to be restored to the school fund; and if it is inadequate to raise the amount—the amount taken from that fund—he may create more scrip, and sell it to supply the deficiency. There was no occasion for thus publishing to the world his distrust of our faith and credit, or of making an appeal to the Legislature upon the subject; and His Excellency must stand convicted of seizing the very moment of his entrance upon official duty, to proclaim, substantially in one sentence, that our faith must be observed, and in another that we have no faith.

If His Excellency had avowed himself the enemy of education, instead of claiming to be its friend—while he throws out doubts and suspicions concerning the expediency of placing suitable books in the hands of children—if he had openly invited repudiation, instead of undermining the credit of the State scrip by insinuations of distrust, he would have had, at least, credit for frankness. But it cannot become an officer in this high station to trifle with facts, for the purpose of leading the public mind to mistaken conclusions.

Nor is it alone, the general management of the system in which His Excellency implies distrust; he descends to particulars. His Excellency says, “although the genius of our government requires the greatest practicable degree of equality in the education of our citizens by elevating and more thoroughly diffusing the instruction of our common schools, *yet I fear that the inequality instead of diminishing, increases with the advancement of knowledge and science.*”

This, like many other of his Excellency's views, seems to have been advanced without any reference to the statistics which must controvert or support it. Among those first principles of the moral government of the world, with which His Excellency has favored us, *one* very important one has escaped him, viz: that enlightened persevering effort, in any cause will effect *progress* through a law of the Creator, slower indeed, but as certain in its results as that by which the lightning cleaves the oak.

His Excellency knew certainly, that these conditions were all fulfilled in relation to our common schools. He knew that the whole time and talents of an eminently gifted individual had been devoted for six years to the object of elevating and improving them, yet he fears that this work has not only failed to progress, but that affairs are absolutely in a more desperate condition than when he commenced. If His Excellency will take the trouble to look at the abstracts of the school returns, they will show him that in hundreds of towns the reports of school committees to their fellow citizens who can judge of their truth, are filled with eulogiums of the advance and increasing utility of these schools. We are told that they are

taking the place of private schools and rising in importance with all classes of men. The returns themselves show upon their face the fallacy of His Excellency's fears. Let us look at the tables.

What amount of money has been raised by taxes for the support of Public Schools, including teachers, wages and board for the last five years.

In 1837 it was	387,124 17
1838-9, it was, with fuel	447,809 96
1839-40, " "	477,221 24
1840-41, " "	491,015 23
1841-2, " "	516,051 89
Showing an increase of appropriation in 5 years of	128,927 72
Adding to which the diminution of tuition in that class of private schools that come in competition with the public,	18,183 70

Makes an aggregate in favor of the public schools, in five years, of 147,611 42

Which is more than 33 per cent. advance on the sum raised for teacher's wages, board and fuel, in 1837.

During the same time, more than half a million of dollars have been expended in building and repairing school houses, and probably not less than \$20,000, for libraries and apparatus.

Take again the number of schools.

These, in 1837, amounted to	2918
" 1842, "	3198

Showing an increase of 280

Again, the number of male and female teachers, summer and winter,

In 1837,	5961,	} Increase,	821
" 1842,	6782,		

Again, the time spent in school—

Average length of 2918 schools, in 1837,	6 mos. 25 ds.
" 3198 " 1841-2,	7 " 18 "

Statistics like these prove the truth of what we have advanced above, that the condition and prospects of the common schools justify the happiest auguries, to every citizen who knows the facts, with the exception perhaps of His Excellency the Governor.

In stating that in this Commonwealth, the political doctrine of the equality of man is not regarded, His Excellency throws a stigma on the free institutions of our fathers. In expressing a doubt as to the security of the scrip, he has thrown a blot on our untarnished credit; and in proclaiming his fears, as to the condition of the common schools, with the evidence before him, he has undervalued the spirit of the people and the choicest institutions of our land. We wait for His Excellency and his friends to bring forward some of the promised improvements that shall wash away the stain they have cast upon the State,—and will assure the public that the Whig members of the Legislature will be ready to co-operate in any measure, "calculated to improve our general laws, to secure the rights of the people, to protect the weak, to relieve the distressed, to promote industry, economy, education and good morals, and to increase the comforts, the happiness and the prosperity of the people of the Commonwealth."

In behalf and by direction of the Whig members of the Legislature.

JOSIAH QUINCY, JR.
EDWARD DICKINSON, } *Senators.*
SAMUEL A. ELIOT,

SAMUEL H. WALLEY, JR.
CHARLES FRANCIS ADAMS, } *Representatives.*
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